



# Shelby County Government

A C Wharton, Jr.  
Mayor

December 3, 2008

Mr. Steve Summerall  
Board of County Commissioners  
160 North Main  
Memphis, TN 38103

Dear Steve:

Enclosed you will find the audit and actuarial reports of the Shelby County Retirement System for the year ended June 30, 2008. Please distribute these to all County Commissioners except for the ones listed below (they already have a copy):

Commissioner Lillard  
Commissioner Gibson  
Commissioner Carpenter

The Retirement Board reviewed both reports at its meeting on Tuesday, December 2, 2008. We have also forwarded a PDF file to Information Technology to put these reports on the County's website.

If you have any questions, please feel free to contact our office at 545-3570.

Sincerely,

Waverly A. Seward  
Manager of Pension Administration